

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 361

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Nick L. Salazar

AN ACT

RELATING TO TAXATION; PROVIDING A PHASED-IN GROSS RECEIPTS TAX
DEDUCTION FOR CERTAIN RECEIPTS FROM SERVICES OF LICENSED HEALTH
PRACTITIONERS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and
Compensating Tax Act is enacted to read:

" [NEW MATERIAL] DEDUCTION--GROSS RECEIPTS--CERTAIN
RECEIPTS FROM SERVICES PROVIDED BY LICENSED HEALTH
PRACTITIONERS. --

A. The following percentage of receipts from
payments by managed health care providers for the commercial
portion of contract services provided by a licensed health
practitioner may be deducted from gross receipts:

- (1) from July 1, 2003 through June 30, 2004,

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = del ete

1 twenty percent of those receipts;

2 (2) from July 1, 2004 through June 30, 2005,
3 forty percent of those receipts;

4 (3) from July 1, 2005 through June 30, 2006,
5 sixty percent of those receipts;

6 (4) from July 1, 2006 through June 30, 2007,
7 eighty percent of those receipts; and

8 (5) after June 30, 2007, all of those
9 receipts.

10 B. As used in this section:

11 (1) "commercial portion of contract services"
12 means services performed pursuant to a contract with a managed
13 health care provider other than those provided for medicare
14 patients pursuant to Title 18 of the federal Social Security
15 Act or for medicaid patients pursuant to Title 19 of the
16 federal Social Security Act;

17 (2) "licensed health practitioner" means:

18 (a) a chiropractic physician licensed
19 pursuant to the provisions of the Chiropractic Physician
20 Practice Act;

21 (b) a dentist or dental hygienist
22 licensed pursuant to the provisions of the Dental Health Care
23 Act;

24 (c) a physician or physician assistant
25 licensed pursuant to the provisions of Chapter 61, Article 6

. 142836. 1GR

underscored material = new
[bracketed material] = delete

1 NMSA 1978;

2 (d) an osteopathic physician licensed
3 pursuant to the provisions of Chapter 61, Article 10 NMSA 1978
4 or an osteopathic physician's assistant licensed pursuant to
5 the provisions of the Osteopathic Physicians' Assistants Act;

6 (e) a doctor of oriental medicine
7 licensed pursuant to the provisions of the Acupuncture and
8 Oriental Medicine Practice Act;

9 (f) a podiatrist licensed pursuant to
10 the provisions of the Podiatry Act;

11 (g) a psychologist licensed pursuant to
12 the provisions of the Professional Psychologist Act;

13 (h) a registered nurse or licensed
14 practical nurse licensed pursuant to the provisions of the
15 Nursing Practice Act;

16 (i) a registered lay midwife registered
17 by the department of health;

18 (j) a physical therapist licensed
19 pursuant to the provisions of the Physical Therapy Act;

20 (k) an optometrist licensed pursuant to
21 the provisions of the Optometry Act;

22 (l) a registered occupational therapist
23 licensed pursuant to the provisions of the Occupational Therapy
24 Act; and

25 (m) a respiratory care practitioner

. 142836. 1GR

underscored material = new
[bracketed material] = delete

1 licensed pursuant to the provisions of the Respiratory Care
2 Act; and

3 (3) "managed health care provider" means a
4 person that provides for the delivery of comprehensive basic
5 health care services and medically necessary services to
6 individuals enrolled in a plan through its own employed health
7 care providers or by contracting with selected or participating
8 health care providers. A "managed health care provider"
9 includes only those persons that provide comprehensive basic
10 health care services to enrollees on a contract basis,
11 including the following:

- 12 (a) health maintenance organizations;
- 13 (b) preferred provider organizations;
- 14 (c) individual practice associations;
- 15 (d) competitive medical plans;
- 16 (e) exclusive provider organizations;
- 17 (f) integrated delivery systems;
- 18 (g) independent physician-provider
19 organizations;
- 20 (h) physician hospital-provider
21 organizations; and
- 22 (i) managed care services
23 organizations. "

24 Section 2. EFFECTIVE DATE. --The effective date of the
25 provisions of this act is July 1, 2003.